



New York State Department of  
**TAXATION and FINANCE**  
OTPA Sales Tax Exempt Organizations Unit  
Building 9 Room 154  
W.A. Harriman Campus  
Albany, NY 12227

July 8, 2019

North Country Community College  
23 Santanoni Avenue  
PO Box 89  
Saranac Lake NY 12983-0089

Dear Sir or Madam:

The Tax Law exempts New York State governmental entities such as your organization, North Country Community College, from the payment of New York State and local sales and use taxes on their purchases. In order to make tax exempt purchases, a New York State governmental entity must present vendors with the entity's official purchase order or other documentation (e.g., payment voucher, contract of sale, Form AC 946, *Tax Exemption Certificate*, Form ST-129, *Exemption Certificate - Tax on occupancy of hotel rooms*, etc.) which indicates that the purchaser is a New York State governmental entity.

**Tax exemption numbers and Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*, are not issued to New York State governmental entities.** If a vendor requests a tax exemption number or Form ST-119.1, *Exempt Organization Exempt Purchase Certificate* from you, the North Country Community College may give the vendor a copy of this letter. This will assure the vendor that a governmental purchase order, or other evidence that the North Country Community College is the purchaser, and is the only documentation the vendor needs in order to not collect sales tax.

For additional information, please refer to Publication 843, *A Guide to Sales Tax in New York State for Exempt Organizations*, which is available on the New York State Tax Department website at [www.tax.ny.gov](http://www.tax.ny.gov)

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